







Authorized by MCL 421.1, et seq.

Report and Agreement on Partial Transfer of Business Certification

www.michigan.gov/uia

UIA Employer Account Number	 Mail Date

Section 22 of the Michigan Employment Security Act reads in part:

- (a) If an employer subject to this Act transfers subsequent to June 30, 1954 any of the assets of his business by any means otherwise than in the ordinary course of trade, such transfer shall be deemed a "transfer of business" for the purpose of this section.
- (b) Notwithstanding the provisions of subsection (a), a transfer of assets to a transferee which involves less than 75% of transferor's assets shall not be deemed a transfer of business unless all of the following occur:
 - (1) The Agency is notified of the transfer of assets by the transferor or transferee within 30 days after the end of the quarter in which the transfer occurred.
 - (2) The Agency receives within 30 days after the request therefore a written approval by the transferor and transferee of a rating account transfer determined in accordance with provisions of subsection (d) (of this
 - (3) In the case of a transferee who elects under Section 25 to become subject as of the transfer date, the Agency receives the election within 30 days after the mailing of a notice of his right to elect.

Because the Agency has received timely notification indicating that you (the transferror) transferred less than 75% of your assets to the individual, individuals or other legal entity (the transferee), the initial requirement to effect a partial rating account transfer has been met [Section 22(b)(1)].

To comply with the provisions of Section 22(b)(2) and (b)(3), the Agency must have authorization from both you (the transferor) and the transferee that a partial rating account transfer has been agreed upon. Your signatures in the spaces provided below are certification to the Agency that:

- (1) The transferee has used the assets acquired from you (the transferor) in the continuation of part of your business operation;
- (2) The payroll information requested on the reverse of this report is correct to the best of your knowledge and should be used to determine the amount of money which will be deducted from your rating account and credited to the transferee's account:
- (3) The transferee, if not a liable employer on the date of transfer, is electing to become a liable employer under Section 25 of the Act, effective as of the date of transfer, for the purpose of obtaining a partial rating account transfer; and lastly,
- (4) That you (the transferor) and the transferee have agreed to this partial account transfer.

<u>TRANSFEROR</u>	TRANSFEREE
Signature:	Signature:
Date:	Date:
Print Name:	Print Name:
Title:(Owner, Partner, etc.)	Title:(Owner, Partner, etc.)

Instructions and Worksheet

each en		ble wag	es	represe	nt th									nsfer date. (Total wages renave entered were taken			
Qtr	Yr			Qtr		Yr		Qtr		Yr	(Qtr	_	Yr			
Total	\$		+	Total	\$		+	Total	\$	+	-	Total	\$_	=	То	otal \$	\$
Taxable	\$		+	Taxable	\$		+	Taxable	\$	+	1	Taxable	\$_	=	Та	xable \$	S
who per transfer	rformed all of date or had be	their ser been sep	rvic para	es in co ated at s	nne som	ection with the transfe e prior time. Include a	erre a p	d portion roportion	of ate	f the business, during the	ne of	4 calender	daı	o be entered, include all r quarters indicated, where who performed some but	the	er they	were employed on the
Qtr	Yr			Qtr		Yr		Qtr	_	Yr	(Qtr	_	Yr			
Total	\$		+	Total	\$		+	Total	\$	+	-	Total	\$_	=	То	otal \$	S
Taxable	\$		+	Taxable	\$		+	Taxable	\$	+	1	Taxable	\$_	=	Та	xable \$	S
										h the transfer occurred to une 30, September 30 o				r date which is allocatable 31 of any year.)	e to	the tra	ansferred portion of the
															Tc	otal	\$
															Te	axable	\$
business	s during the 4	1 comple	eted	l quarter	s p	receding the transfer	dat	te and du	urir	ng the portion of the cale	en	idar qua	rte	d services in connection war, if any, in which the trandompleting the wage totals	nsf	er occu	urred (Attach additional
 . This p	ortion MUST	be com	ple	ted.		B. This portion is O	PT	IONAL.							_		

A. This portion MUST be completed.			B. This portion is OPTIONAL.										
			Qtr	Yr	Qtr	Yr	Qtr	Yr	Qtr Yr				
NAME	S.S. NUMBER	% OF TIME	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE			
TOTALS – Transfer	to Item 2		\$	\$	\$	\$	\$	\$	\$	\$			